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VOL IV
PART IIADMINISTRATION
BUDGET AND FINANCE

CHAPTER 6

ACCOUNTING PROCEDURES

Section
603.01Section 603. Cash Accounting Procedures.

- .01 Introduction. This part of the Manual covers procedures for the handling of and accounting for cash receipts and disbursements. Books of original entry are provided for recording all receipts and disbursements at Area and designated accounting offices and also at certain agencies or projects.
- A. Purpose. To provide an administrative means for controlling the flow and movement of moneys appropriated to or collected by the Bureau; to show the relationship between Treasury Department offices and the Bureau offices in respect to such funds; and to set forth the accountability of the Bureau accounting offices for such funds and the accountability of the Special Disbursing Agents of the Bureau with respect to collections and disbursements of funds in their possession or control.
- B. Treasury Department. The Treasury Department is the recipient and custodian of all Government moneys and, in certain cases, Indian and Tribal funds.
- C. Treasury Disbursing Offices. Executive Order 6166, June 10, 1933 (5 U.S.C. 132), assigned the disbursement and collection of Government moneys to the Division of Disbursements, Bureau of Accounts, Treasury Department. The Division of Disbursement includes the Chief Disbursing Officer, located in Washington, D. C., and Regional Disbursing Officers, located in key cities. The responsibility of disbursing officers is fixed by Section 1 of the Act of December 29, 1941 (55 Stat. 875, 31 U.S.C., 1946 ed., sec. 82b - 82c) as amended by the Act of April 28, 1946 (56 Stat. 244, 31 U.S.C., 1946 ed., sec. 82f), which directs that: "Disbursing Offices shall disburse only on and in strict accordance with vouchers certified by authorized certifying officers, shall examine vouchers only for form and proper certification, and shall be held accountable only to that extent, so far as such payments are concerned." Regional Disbursing Officers located in the Continental United States (except Washington, D. C.) disburse funds and render accounts in their own names. Regional Disbursing Officers outside the continental limits disburse in the name of the Chief Disbursing Officer. Funds made available to the Chief Disbursing Officer are available for disbursement and transfer to Regional Disbursing Officers.
- D. Special Disbursing Agents of the Bureau. So far as practicable, Indian Service Special Disbursing Agents are designated and bonded for the primary purpose of accounting for and disbursing deposit funds coming into their possession or control.
- E. Area or Designated Accounting Office. Each accounting office of the Bureau has been assigned a Station Number to identify its transactions in the Treasury Department. (See Section 1202. of Chapter 12 of this Part.)

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Each accounting office is responsible for the maintenance of fund accounts and for maintaining sufficient funds with its Treasury Department Regional Disbursing Office to cover all vouchers scheduled for payment.

F. Document Identification. All copies of disbursement or collection documents shall show the accounting office station number, bureau voucher number, and name and location of accounting office. When required, the name of the Treasury Department Regional disbursing officer and his symbol shall be shown on such documents, including documents covering claims for direct settlement by the General Accounting Office. (The accounting office may find it convenient to overprint these items in the appropriate spaces.)

(1) Appropriation Symbols and Titles. To facilitate accounting and disbursing functions, the Treasury Department assigns symbols and titles for the purpose of readily identifying the various appropriations. Appropriation acts frequently specify limitations on amounts which may not be exceeded for certain purposes. The amounts are within general appropriations and the Department is responsible for assigning symbols to account for expenditures under these limitations. The appropriation and limitation symbols and titles are not listed herein, as this information is shown on allotment advices or authorizations to incur obligations. Periodically, however, usually at the beginning of each fiscal year, the Central Office will transmit to accounting offices a list of pertinent appropriations which are established pursuant to appropriation acts. (See Section 1203. of Chapter 12 of this Part.)

(2) Receipts Symbols and Titles. Symbols and titles are used to classify miscellaneous revenues of the Federal Government and from time to time accounting offices will be furnished with current information on this subject. (See Section 1204. of Chapter 12 of this Part.) General Regulation 84, Second Revision, as supplemented, issued by the General Accounting Office, explains the responsibilities of the Treasury Department, the General Accounting Office, and the various agencies for assigning account symbols and titles, and establishes the principles under which the symbols and titles will be assigned.

.02 Receiving. Collections shall be accepted by authorized collectors only, who shall be responsible for receipting and accounting for the collection of all money received by the Bureau and for promptly forwarding these collections to their designated offices or depositories.